

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-23

August 5, 1957

USE OF METRIC SYSTEM

**Manufacturers of nonbeverage products
and others concerned:**

Purpose. The purpose of this industry circular is to provide advisory instructions regarding the preparation of Form 1678, Formula and Process for Nonbeverage Product.

Background. Although the metric system may be used in setting forth formulas, the failure of some manufacturers to also express quantities of basic ingredients in the English system has complicated the processing of Forms 1678 and, in some instances, necessitated their return for correction. When applicable, the standard measures prescribed by law are incorporated in the regulations for accounting purposes. The requirement for the use of these standard measures is necessary since proof gallon and wine gallon, as defined by statute, are used as the basis for determining the tax imposed by law on distilled spirits, including alcohol.

Use of Metric System. There is no objection to the use of the metric system in keeping records or in setting up formulas on Form 1678 provided the following items are also stated in equivalent amounts of the English system:

- (1) Distilled spirits or wine.
- (2) Alcoholic ingredients (intermediates or purchased).
- (3) Yield of product.

All other items may be expressed in units of the metric system.

Inquiries. Inquiries regarding this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division